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MESSAGE

In connection with Serial No. 10/590,835:

Amendment in response to non-final Office Action Dated October 24, 2007.

Due Date: January 24, 2008.

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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Application of: Masanori OGAWA et al.

JAN 04 2008

Serial No.: 10/590,835

Group Art Unit: 1794

Date Filed: August 24, 2006

Examiner: Peter Y. Choi

For: FIRE RESISTANT FIBER SHEET, MOLDINGS THEREOF, AND FLAME-RETARDANT ACOUSTICAL ABSORBENTS FOR AUTOMOBILES

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RESPONSE TO NON-FINAL OFFICE ACTION

Sir:

This is a response to the non-final Office Action dated October 24, 2007 in connection with the above-identified application.

A Listing of Claims begins on page 2.

Remarks begin on page 4 of this paper.